



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

April 16, 2010

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Impacted IRM (s) 4.10.8

MEMORANDUM FOR EXAMINATION AREA DIRECTORS

FROM: Alain Dubois */s/ Alain Dubois*
Director, Examination Policy

SUBJECT: Interim Guidance for Stamped Signatures on Closing Letters

The purpose of this memorandum is to provide interim guidance for SBSE Group Managers in regards to using a stamped signature to sign closing letters.

Currently managers are signing all closing letters manually which, during periods of high volume has resulted in managerial burden therefore, Policy has requested Counsel's opinion as to whether it is permissible to use a stamped signature to sign closing letters in lieu of a manual signature.

Closing letters are letters which provide notice to taxpayers that an examination is concluded, such as the form letters listed in IRM 4.10.8.11.4(1) (30-day letters) and no-change letters listed in IRM 4.10.8.2.4(1). Several provisions identify who signs closing letters, specifically: IRM 4.10.8.11.7 (3) states that group managers are delegated the authority to sign and issue 30-day letters; IRM 4.10.8.2.3(1) provides that no-change letters should be signed as well by a group manager; and under IRM 4.10.8.3.7(1), closing letters for agreed cases (Letter 987) are also signed by the group manager.

Counsel has concluded that it is permissible to use a stamped signature in place of a manual one on form letters notifying taxpayers that an examination is complete. However, this does not apply to statutory notices of deficiency, closing agreements (including Forms 866 and 906), settlement agreements, or any IRS form or letter other than closing letters.

Group managers may continue to manually sign closing letters however, if group managers want to use stamped signatures, they will be responsible for ordering the stamps and funding will be provided by the Area.

Interim Guidance Memorandum SBSE-04-0410-017 will be incorporated into IRM 4.10.8 by April 16, 2011.

If you have any additional questions, you or a member of your management staff may contact Veronica Carter, Acting Senior Examination Policy Analyst, Examination General Processes.

cc: Director, Examination Return Selection
Director, Technical Services
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